STR No. 50 of 2002
(Old No. 1698/1992)

Hon. P.C. Pant, J.

This revision was filed before the Allahabad High Court, way back in the year 1992 and received by transfer by this Court under Section 35 of U.P. Reorganisation Act, 2000, for its disposal.

Heard. None appeared for the revisionist, even after being served sufficiently. The only question involved in this revision is that whether show cause notice, issued to the assessee, as to why the penalty be not imposed for sale of rice outside Uttar Pradesh on the consignment basis as it was not in conformity with Section 4 B (6) and assessment imposing penalty at the rate more than 4% on purchase of paddy consumed in the manufacture of rice, are bad in the eyes of law.

I have perused the impugned order challenged by the revisionist. The only contention of the revisionist before the learned Tribunal was that he was wrongly advised by his Counsel Shri S.N. Rajvansh, that if the assessee sells the purchased goods under Form-III B of U.P. Sales Tax act, 1948, outside U.P., the penalty will only be to the extent of 4% of the tax. However, Section 4B (6), of the Act, shows that the penalty could be equal to double of the tax payable on such sale. Learned Sales Tax Tribunal, has already reduced the amount from Rs. 31,000/- to Rs. 26, 736/- to bring it within the ambit of Section 4 B (6) of the Act. As such, there is no error in the impugned order. The revision is dismissed in limine.

(Prafulla C. Pant, J.)

Dt. 18.07.2005
Sweta